


ST 2354W - Notice of Withdrawal - Sales tax: liqueur extracts and infusions for flavouring food

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: liqueur extracts and infusions for flavouring food

Sales Tax Ruling ST 2354 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2354 explains that liqueur extracts and infusions are goods of a kind sold principally as ingredients for food for human consumption and are exempt under item 23 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

16 May 2007

ATO references

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